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I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to "Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450" [37 CFR 1.8(a)]

Date: March 28, 2006

/Allison Cowan/		
	Allison Cowan	

DOCKET NUMBER 60303.35

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Art Unit: 1742

Examiner: J. Sheehan

Applicant(s): Yuji KANEKO et al.

Serial No.: 10/644,782

Filing or 371(c) Date: August 21, 2003

Title: RARE-EARTH MAGNET AND METHOD

FOR PRODUCING THE MAGNET

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated November 29, 2005, the period for response to which has been extended to March 29, 2006, by the accompanying Petition for One-Month Extension of Time, please amend the above-identified application as follows:

[\boxtimes	Amendments to the	Specification	begin	on	page	2 o	f this	paper.

Amendments to the Claims are reflected in the listing of the claims which begins on page 4 of this paper.

Amendments to the Drawings begin on page of this paper and include an attached replacement sheet. An **Appendix** including the amended drawing figures is attached following page of this paper.

Remarks/Arguments begin on page 7 of this paper.

Please note, if a box is not checked, then no corresponding amendment is being made.